

Fiscal Group

# 2008-09 Final Budget



**FISCAL GROUP  
SUMMARY**

<b><u>GENERAL FUND</u></b>	<b><u>Page #</u></b>	<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Local Cost</u></b>
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ASSESSOR	199	19,138,707	1,050,000	18,088,707
AUDITOR/CONTROLLER-RECORDER SUMMARY	204			
AUDITOR/CONTROLLER-RECORDER	206	19,071,494	6,610,723	12,460,771
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR SUMMARY	220			
TREASURER-TAX COLLECTOR				
PUBLIC ADMINISTRATOR	221	20,890,456	13,706,190	7,184,266
TOTAL GENERAL FUND		<u>59,100,657</u>	<u>21,366,913</u>	<u>37,733,744</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>	<b><u>Page #</u></b>	<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Fund Balance</u></b>
ASSESSOR:				
STATE/COUNTY PROPERTY				
TAX ADMINISTRATION PROGRAM	202	-	-	-
AUDITOR/CONTROLLER-RECORDER:				
SYSTEMS DEVELOPMENT	209	16,380,504	2,504,529	13,875,975
VITAL RECORDS	212	655,244	165,839	489,405
RECORDER RECORDS	214	1,034,032	485,000	549,032
ELECTRONIC RECORDING	216	587,620	485,000	102,620
SOCIAL SECURITY NUMBER TRUNCATION	218	695,792	485,000	210,792
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR:				
REDEMPTION MAINTENANCE	224	179,486	6,704	172,782
TOTAL SPECIAL REVENUE FUNDS		<u>19,532,678</u>	<u>4,132,072</u>	<u>15,400,606</u>



## ASSESSOR Bill Postmus

### MISSION STATEMENT

The Office of the Assessor performs the state mandated functions to:

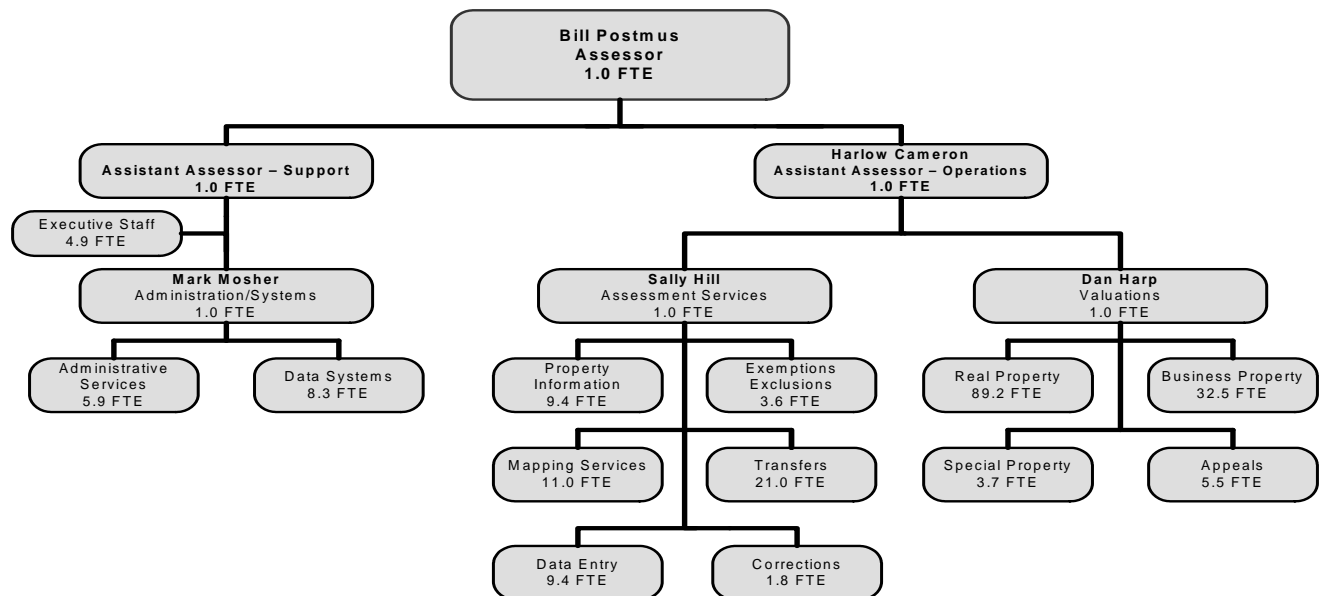
- Locate, describe, and identify ownership of all property within the county.
- Establish a taxable value for all property subject to taxation.
- List all taxable value on the assessment roll.
- Apply all legal exemptions.
- Protect the rights of taxpayers.

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.

### STRATEGIC GOALS

- Publish the annual assessment roll timely and accurately.
- Make property valuation information more accessible and easier to understand.
- Enhance operational efficiency and productivity by implementing new technology, policies and procedures.

### ORGANIZATIONAL CHART

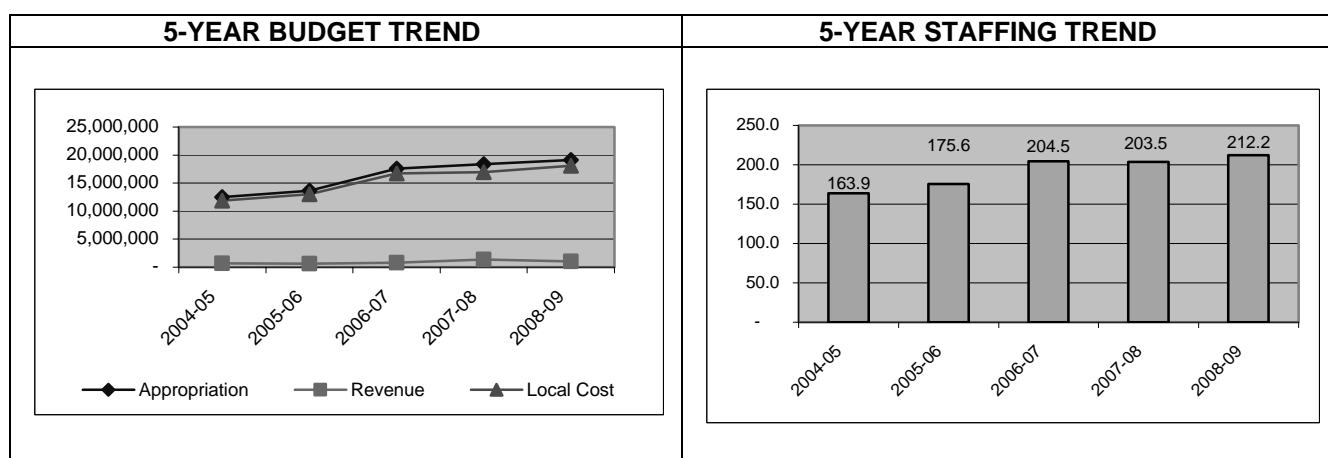


## DESCRIPTION OF MAJOR SERVICES

As established by the state constitution, the Office of the Assessor (Assessor) determines the value of all property including residential, commercial, business, and personal. The Assessor maintains current records on approximately 770,000 parcels of real property, 38,000 business property accounts, and 21,500 other assessments including boats and aircraft with a total assessed valuation of \$182 billion before exemptions as of the close of the June 2007 assessment roll. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino County there has been a decline in workload of the processing of new ownership transfers. However, there has been an increase in the processing of properties with a decline in value (Prop 8) due to the depressed housing market. The net result of these activities is no change in workload as compared to last fiscal year.

## BUDGET HISTORY

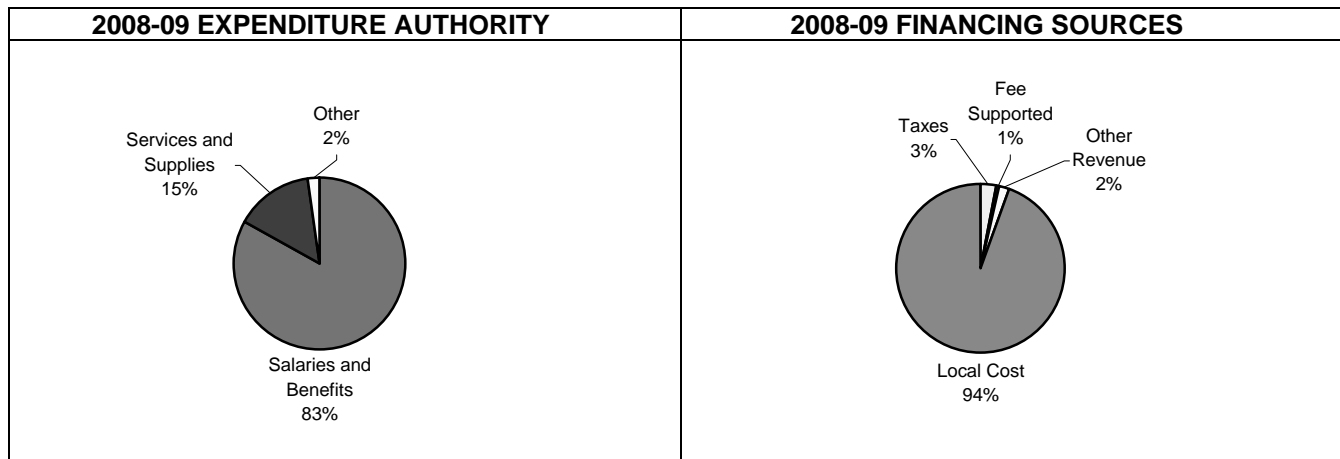


## PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	13,421,216	14,509,373	16,911,825	19,563,134	19,156,852
Departmental Revenue	849,595	1,003,405	1,320,890	2,593,229	2,920,481
Local Cost	12,571,621	13,505,968	15,590,935	16,969,905	16,236,371
Budgeted Staffing				203.5	



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	10,411,631	11,971,812	13,267,033	15,814,556	14,968,723	15,870,170	901,447
Services and Supplies	1,942,430	1,131,609	2,104,762	1,617,353	1,546,784	1,338,188	(208,596)
Central Computer	734,722	906,845	929,546	1,255,455	1,255,455	1,372,561	117,106
Travel	-	-	-	-	-	114,500	114,500
Equipment	31,685	166,726	83,717	7,437	-	-	-
Transfers	300,748	332,381	436,410	462,051	426,023	443,288	17,265
Total Appropriation	13,421,216	14,509,373	16,821,468	19,156,852	18,196,985	19,138,707	941,722
Operating Transfers Out	-	-	90,357	-	157,920	-	(157,920)
Total Requirements	13,421,216	14,509,373	16,911,825	19,156,852	18,354,905	19,138,707	783,802
<b>Departmental Revenue</b>							
Taxes	428,136	574,407	912,596	1,172,151	570,000	570,000	-
State, Fed or Gov't Aid	-	-	-	16,932	-	-	-
Current Services	47,628	149,095	176,838	142,092	135,000	100,000	(35,000)
Other Revenue	373,831	279,903	231,456	339,436	280,000	255,000	(25,000)
Other Financing Sources	-	-	-	1,249,870	-	-	-
Total Revenue	849,595	1,003,405	1,320,890	2,920,481	985,000	925,000	(60,000)
Operating Transfers In	-	-	-	-	400,000	125,000	(275,000)
Total Financing Sources	849,595	1,003,405	1,320,890	2,920,481	1,385,000	1,050,000	(335,000)
Local Cost	12,571,621	13,505,968	15,590,935	16,236,371	16,969,905	18,088,707	1,118,802
				Budgeted Staffing	203.5	212.2	8.7

Salaries and benefits of \$15,870,170 fund 212.2 budgeted positions and are increasing by \$901,447. The department originally budgeted to fund 222.0 positions including the addition of 28.3 staff from the Property Tax Administration Program (PTAP) budget unit after a reduction of 9.8 positions to accommodate trends in historical staffing levels and provide for an anticipated vacancy factor. At the 2008-09 Budget Hearing, the Board of Supervisors directed the removal of the general fund backfill of the State funding of PTAP. PTAP was previously funded entirely by the State. For the previous two fiscal years the State had not provided any funding for the program, and the County was able to continue by backfilling with available ongoing resources. However, in 2008-09 there are not sufficient available resources to continue this backfill. Based on this action, appropriation reflects a reduction of \$665,402 and budgeted staffing reflects a reduction of 9.8 positions. The offsetting increase in appropriation reflects the transfer of currently filled positions from the PTAP budget unit. The remainder of the cut of PTAP will be achieved through the realignment plan developed by the department making proportionate reductions to staff within all divisions of the department.



Services and supplies of \$1,338,188 includes a decrease of \$208,596 which is primarily due to the reduction in appropriation of \$275,286 based on the above mentioned Board action removing the PTAP backfill. This amount is offset by the change in appropriation for Board approved business process improvements.

Transfers of \$443,288 is increasing by \$17,265 due to increases in rents.

Departmental revenue of \$925,000 includes a decrease of \$60,000 primarily due to an anticipated decrease in revenue collected from special assessments.

Operating transfers in represents a decrease of \$275,000 due to the loss of the 2007-08 one-time funding of \$400,000 in the business process improvements reserve offset by the current year's approved improvement of \$125,000 for emergency equipment funded with the business process improvement reserve.

PERFORMANCE MEASURES				
Description of Performance Measure	2006-07 Actual	2007-08 Projected	2007-08 Actual	2008-09 Projected
State Board of Equalization quality control rating	99.56% accuracy	>95% accuracy	99.56% accuracy	>95% accuracy
Review a sample of 500 change of ownership events annually for accuracy.	94% accuracy	95% accuracy	92% accuracy	95% accuracy
Percentage increase of non-mandatory audits performed annually (number of audits).	24% (42)	15%	17%	25%
Percentage of "yes" responses in satisfaction survey.	42%	80%	17%	70%
Number of Spanish materials available.	0	4	0	4
Percentage decrease of callers who receive a busy signal (400 callers or less in 2006-07).	43%	10%	79%	>95% (goal achieved)
Number of system reengineering tasks completed. (3 tasks in 2006-07) (There is no set number of tasks to complete. The goal is to try and find ways to improve the old ways of doing business for continuous process improvement.)	3	6	3	5
Percentage of functionality/availability of systems – defined as available user time per employee (2088 hours).	>95%	>95%	99%	>95%
Percentage change of backlog appraisal units (Backlog 6084 in 2006-07, 8603 in 2007-08).	-39%	15%	42%	15%
Maintain transfers accuracy rate of 95% or greater (200,000 documents in 2006-07).	94%	96%	92%	95%
Maintain mapping accuracy rate of 95% or greater (95%, 2007-08).	95%	96%	100%	95%
Number of system reengineering tasks completed.	5	9	0	9
Percentage of adverse work environment conditions reviewed.	100%	100%	100%	100%
Number of web forms translated.	N/A	24	0	24



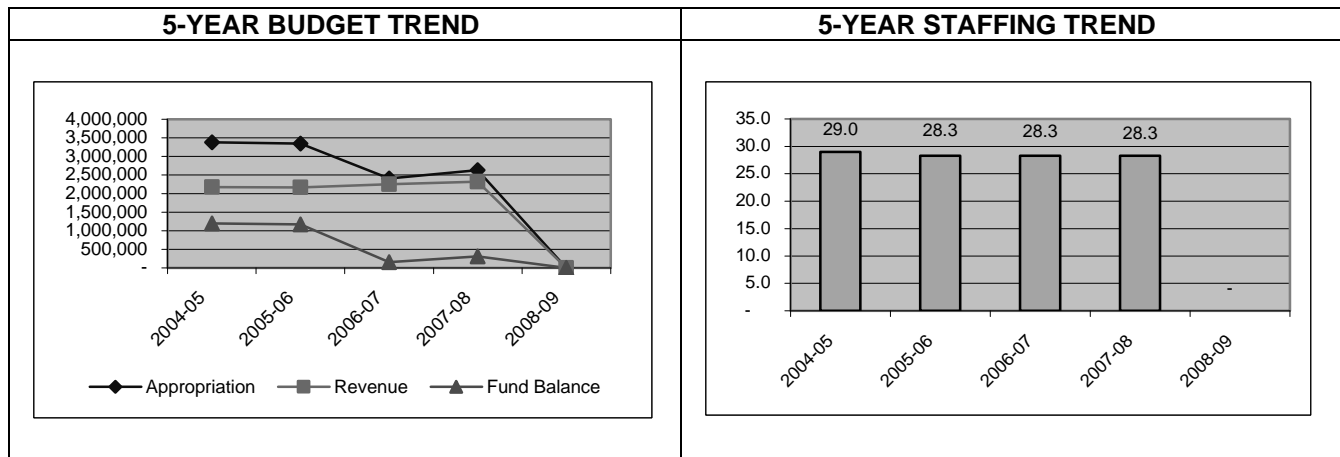
## State/County Property Tax Administration Program

### DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 01, 2002, the State legislature approved authorization of AB589. This bill created the State-County Property Tax Grant Program to replace the prior loan program. The grant was effective starting 2002-03 and was authorized until 2006-07. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the grant is set forth on a schedule established by the state and is the same as the previous loan program. The state's funding of this program was put on hold for 2006-07 and 2007-08. During this time the County Administrative Office backfilled the money. The special revenue fund was deleted during 2007-08.

### BUDGET HISTORY



### PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	2,189,832	2,052,279	2,133,002	2,628,254	2,466,256
Departmental Revenue	2,162,020	1,037,053	2,282,750	2,322,858	2,160,861
Fund Balance				305,396	

The special revenue fund was deleted during 2007-08 and all future expenses, staffing and services/supplies, will be paid out of the Assessor general fund budget unit.





## ANALYSIS OF FINAL BUDGET

GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: Prop Tax Admin Program

BUDGET UNIT: RCS ASR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b><u>Appropriation</u></b>							
Salaries and Benefits	1,837,812	1,710,029	1,808,973	953,275	2,125,242	-	(2,125,242)
Services and Supplies	346,493	336,391	316,770	297,284	298,069	-	(298,069)
Central Computer	-	-	-	-	23,298	-	(23,298)
Transfers	5,527	5,859	7,259	7,467	7,467	-	(7,467)
Contingencies	-	-	-	-	174,178	-	(174,178)
Total Appropriation	2,189,832	2,052,279	2,133,002	1,258,026	2,628,254	-	(2,628,254)
Operating Transfers Out	-	-	-	1,208,230	-	-	-
Total Requirements	2,189,832	2,052,279	2,133,002	2,466,256	2,628,254	-	(2,628,254)
<b><u>Departmental Revenue</u></b>							
Use of Money and Prop	21,106	37,053	52,455	20,923	25,000	-	(25,000)
State, Fed or Gov't Aid	2,140,874	-	-	-	-	-	-
Other Revenue	40	-	-	-	-	-	-
Other Financing Sources	-	-	-	2,139,938	-	-	-
Total Revenue	2,162,020	37,053	52,455	2,160,861	25,000	-	(25,000)
Operating Transfers In	-	1,000,000	2,230,295	-	2,297,858	-	(2,297,858)
Total Financing Sources	2,162,020	1,037,053	2,282,750	2,160,861	2,322,858	-	(2,322,858)
Fund Balance					305,396	-	(305,396)
Budgeted Staffing					28.3	-	(28.3)

The special revenue fund was deleted during 2007-08 and all future expenses, staffing and services and supplies will be paid out of the Assessor's general fund budget unit.

FISCAL



## AUDITOR/CONTROLLER-RECORDER

### Larry Walker

#### MISSION STATEMENT

The San Bernardino County Auditor/Controller-Recorder's Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.

#### We are committed to:

##### Our Taxpayers

.... spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout County government and will perform budgetary control as required by law.

##### Our Customers

.... providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

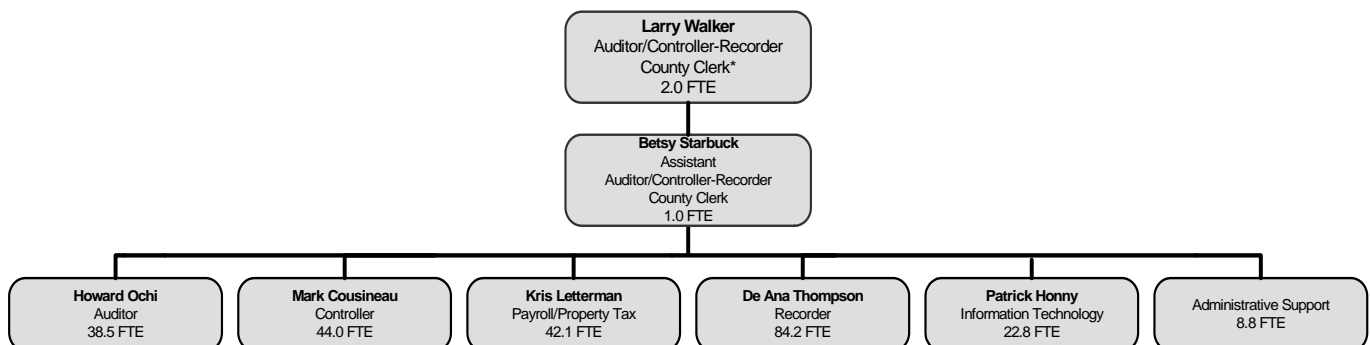
##### Our Employees

.... providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

#### STRATEGIC GOALS

1. Provide timely and accurate financial information.
2. Expand and enhance Recorder Division services.
3. Enhance accounts payable process.

#### ORGANIZATIONAL CHART



\* County Clerk is recognized as 1.0 FTE.



**SUMMARY OF BUDGET UNITS**

	<b>2008-09</b>				
	<b>Appropriation</b>	<b>Revenue</b>	<b>Local Cost</b>	<b>Fund Balance</b>	<b>Staffing</b>
<b><u>General Fund</u></b>					
Auditor/Controller-Recorder	19,071,494	6,610,723	12,460,771		216.4
Total General Fund	19,071,494	6,610,723	12,460,771		216.4
<b><u>Special Revenue Funds</u></b>					
Systems Development	16,380,504	2,504,529		13,875,975	26.0
Vital Records	655,244	165,839		489,405	-
Recorder Records	1,034,032	485,000		549,032	1.0
Electronic Recording	587,620	485,000		102,620	-
Social Security Number Truncation	695,792	485,000		210,792	-
Total Special Revenue Funds	19,353,192	4,125,368		15,227,824	27.0
<b>Total - All Funds</b>	<b>38,424,686</b>	<b>10,736,091</b>	<b>12,460,771</b>	<b>15,227,824</b>	<b>243.4</b>

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.

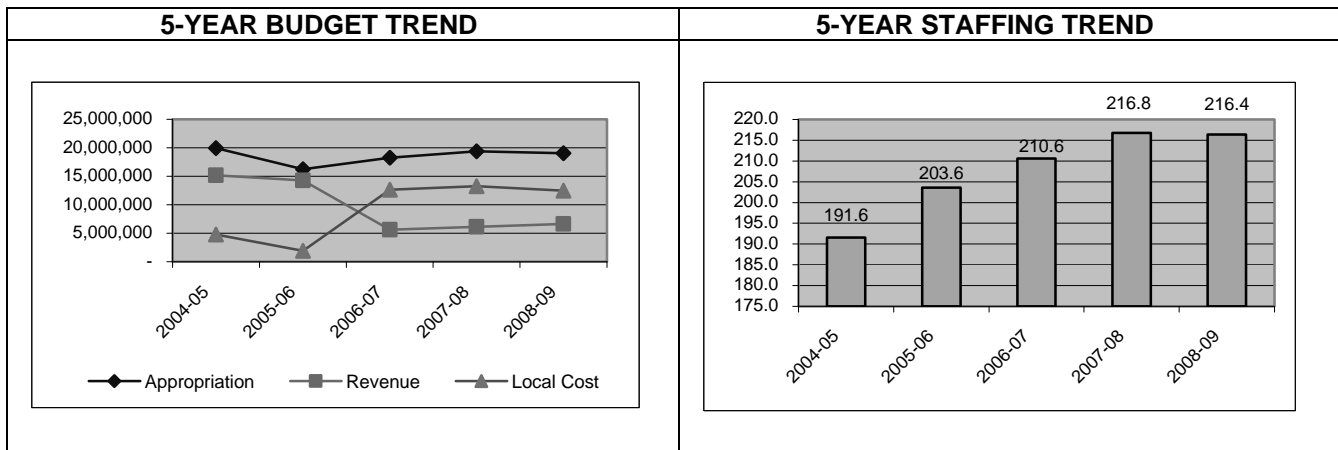


## DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk (ACR) is responsible for providing the county and its constituents with a variety of accounting services and document recording and management services. The Auditor and Controller Divisions record the collections and perform the accounting, reporting, disbursements, and audits of all county financial activities to ensure sound financial management. They are also responsible for developing and implementing accounting systems and standards, conducting operational risk assessment reviews, and administering the Countywide Cost Allocation Plan. The Payroll/Property Tax Division is responsible for payroll services, Employee Management and Compensation System (EMACS) development, and the compilation of property tax rates and revenue disbursements to taxing agencies.

The Recorder Division accepts all documents for recording that comply with applicable recording laws. The Recorder produces and maintains official records evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The office of the County Clerk files and manages records as they relate to vital statistics, fictitious business names, and other records that are required by the State to be filed with the County Clerk.

## BUDGET HISTORY



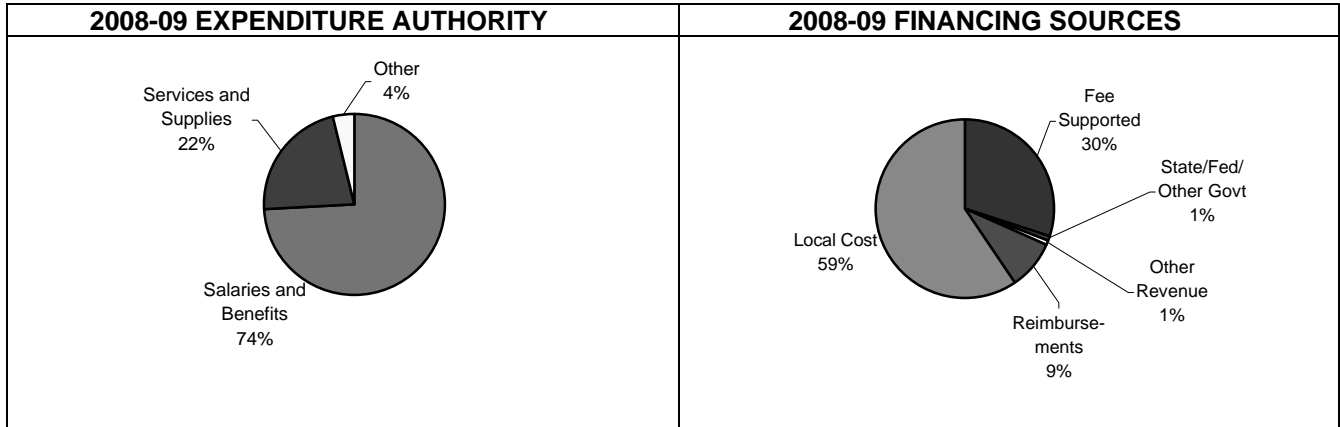
The significant increase in local cost and decrease in revenue in 2006-07 is a result of the county's concern for stabilizing the department's financing. Recording revenue has been placed in countywide discretionary revenue and in lieu of this revenue source, additional general fund financing has been provided. The restructuring of this revenue was board approved on November 1, 2005.

## PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	19,968,967	15,071,302	15,467,100	19,357,354	16,576,283
Departmental Revenue	15,184,728	5,608,169	6,550,525	6,102,260	6,782,620
Local Cost	4,784,239	9,463,133	8,916,575	13,255,094	9,793,663
Budgeted Staffing				216.8	

Actual appropriation for 2007-08 is less than modified budget due to the department holding positions vacant and conservative spending in services and supplies. Actual departmental revenue for 2007-08 slightly exceeds the modified budget because of fees from services provided to the general public and additional property tax-related revenue.

## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: General

BUDGET UNIT: AAA ACR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	10,707,547	11,951,672	13,269,880	14,207,977	15,993,629	15,545,240	(448,389)
Services and Supplies	3,667,274	3,071,302	2,399,011	2,412,063	3,639,266	3,335,288	(303,978)
Central Computer	1,159,570	1,106,542	921,399	975,766	975,766	1,033,187	57,421
Travel	-	-	-	-	-	234,954	234,954
Equipment	-	8,081	-	-	38,000	-	(38,000)
L/P Struct/Equip/Vehicles	4,531,810	-	-	-	-	-	-
Capitalized Software	-	-	-	-	-	150,000	150,000
Transfers	34,618	53,952	264,839	576,445	633,270	635,557	2,287
Total Exp Authority	20,100,819	16,191,549	16,855,129	18,172,251	21,279,931	20,934,226	(345,705)
Reimbursements	(1,010,208)	(1,355,537)	(1,388,029)	(1,595,968)	(1,922,577)	(1,887,732)	34,845
Total Appropriation	19,090,611	14,836,012	15,467,100	16,576,283	19,357,354	19,046,494	(310,860)
Operating Transfers Out	878,356	235,290	-	-	-	25,000	25,000
Total Requirements	19,968,967	15,071,302	15,467,100	16,576,283	19,357,354	19,071,494	(285,860)
<b>Departmental Revenue</b>							
Licenses & Permits	561,419	512,150	525,412	499,758	450,000	539,000	89,000
State, Fed or Gov't Aid	91,166	161,058	200,328	214,720	121,668	192,410	70,742
Current Services	14,409,803	4,805,768	5,717,128	5,944,381	5,409,654	5,747,307	337,653
Other Revenue	122,340	129,193	107,657	123,761	120,938	132,006	11,068
Total Revenue	15,184,728	5,608,169	6,550,525	6,782,620	6,102,260	6,610,723	508,463
Local Cost	4,784,239	9,463,133	8,916,575	9,793,663	13,255,094	12,460,771	(794,323)
Budgeted Staffing					216.8	216.4	(0.4)

Salaries and benefits of \$15,545,240 fund 216.4 budgeted positions and include a decrease of \$448,389. The department originally budgeted for an increase in staffing. This increase included the mid-year addition of 1.0 Accountant II for the Cal Card program. Also included were positions outlined in the Business Plan including 1.0 Internal Auditor IV, 1.6 Internal Auditor III, 0.8 Systems Procedure Analyst I to provide EMACS training, 1.0 Systems Accountant II and 0.8 Systems Accountant III, as well as 2.4 budgeted positions to support C-IV and the migration of 35 ISAWS counties into the C-IV consortium (these positions include 0.8 Supervising Accountant III and 1.6 Accountant I positions). The request for the C-IV consortium positions was contingent on State funding to reimburse the positions. The balance of the increase in budgeted positions was due to an increase of 6.3 public service employee positions and a reduction of 0.4 for the distributed vacancy factor.

At the 2008-09 Budget Hearing, the Board of Supervisors directed the removal of new positions and reclassifications included in departmental budgets receiving general fund financing for 2008-09. Based on this action, appropriation reflects a reduction of \$896,049 and 14.9 in budgeted staffing. Associated reimbursements/revenues were decreased by \$138,896 and general fund financing by \$757,153.



Services and supplies of \$3,335,288 includes a decrease of \$303,978 primarily due to the transfer of travel expenses to a new appropriation unit, decreased internal services costs, and a reduction in temporary help. Services and supplies includes the costs of internal service funds, computer software expense, contracts for professional services, general office expense, special department expense, increased mail preparation and postage costs, and other expenses associated with operations.

Travel is a new appropriation unit for 2008-09. The amount budgeted of \$234,954 reflects anticipated travel costs in the areas of private mileage, air travel, hotel, car rental and conference fees for this budget unit. These costs were based on departmental analysis of past travel related expenses previously budgeted in the services and supplies appropriation unit.

Capitalized software of \$150,000 is for the purchase of Quest Stat software to automatically track EMACS programming changes. This item is consistent with the ACR Business Plan.

Transfers of \$635,557 include intra-departmental funding for services provided by other departments including the replacement of the third floor transformer. Reimbursements of \$1,887,732 represent payments from other departments for accounting and auditing services and to cover the expense of using general fund staff to provide services related to the department's special revenue funds. The decrease of \$34,845 is primarily due to the decrease in the reimbursement of services, supplies and salaries for Information Technology and Recorder positions.

Departmental revenue of \$6,610,723 includes a combination of revenue sources which is generated from property tax-related items and services that the ACR provides to both other county departments as well as to the public. The increase of \$508,463 is due to increases in property tax-related revenue, as well as new fees approved by the County Board of Supervisors.

PERFORMANCE MEASURES				
Description of Performance Measure	2006-07 Actual	2007-08 Projected	2007-08 Actual	2008-09 Projected
Received Certificate of Achievement for Excellence in Financial Reporting.	Yes	Yes	Yes	Yes
Received Outstanding Achievement in Popular Annual Financial Reporting.	Yes	Yes	Yes	Yes
Percentage of film images that are repaired by June 30, 2008 (462228 images to be repaired as of 2005-06).	80%	90%	100%	N/A
Track and maintain the number of new microfilm cassettes that are inventoried within one month of receipt by June 30, 2008 (30,011 cassettes as of 2005-06).	100%	100%	100%	N/A
Convert percentage of microfilmed images from 1980 to present to a digitized format by June 30, 2008 (3,235,595 images to be converted as of 2005-06).	80%	90%	100%	N/A
Provide 60% of Recorder services currently offered in the San Bernardino office to at least one satellite location.	N/A	N/A	N/A	100%
Percentage increase in vendor participation in the EFT program (874 vendors as of 2007-08).	25%	35%	96%	40%
Percentage of valid payment documents processed within ten days of presentation to executive management (January through June 2006, 43,479 documents processed).	90%	90%	93%	90%

The performance measures demonstrate an emphasis on achieving the department's strategic goals, providing excellent customer service and the use of staff and technology to provide training for departments. The department will expand services to the public at one additional satellite location and complete the capital improvement projects funded in the 2008-09 budget.

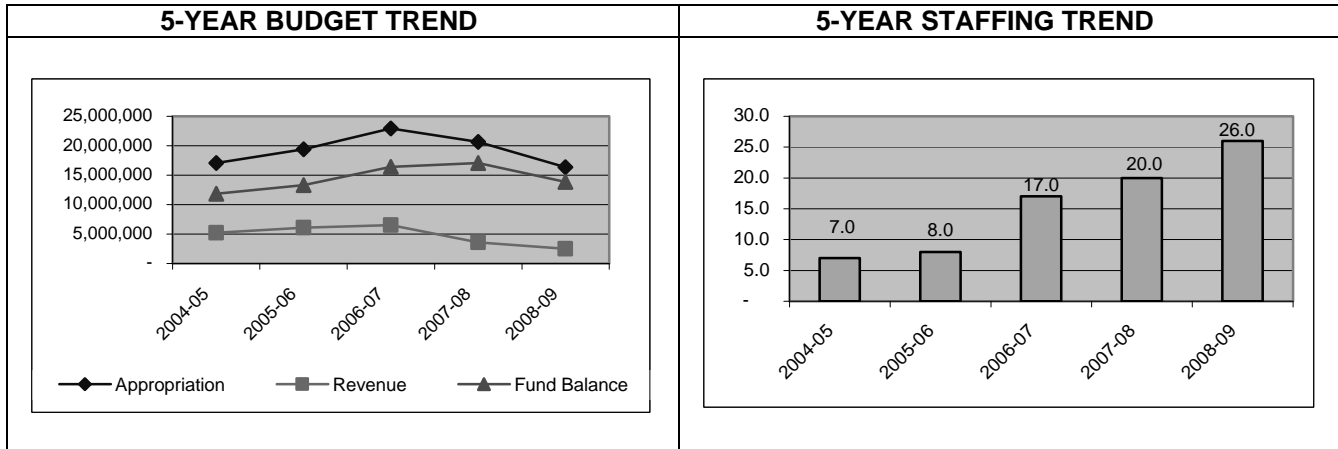


## Systems Development

### DESCRIPTION OF MAJOR SERVICES

The Systems Development budget unit was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the County's system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents.

### BUDGET HISTORY



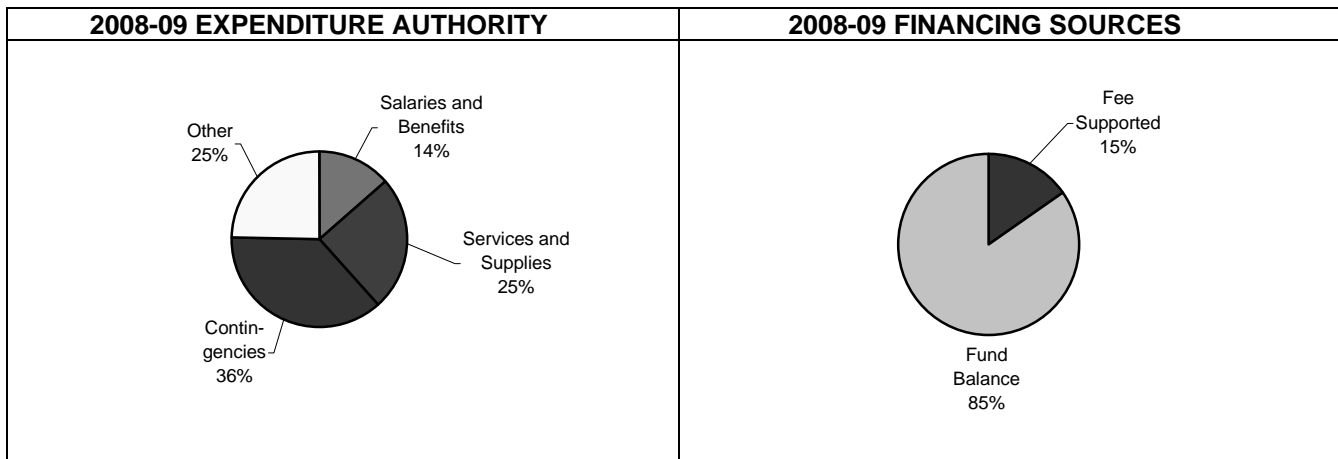
### PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	4,857,991	3,409,700	4,559,375	20,669,115	6,582,401
Departmental Revenue	6,295,959	6,529,148	5,144,339	3,600,000	3,332,286
Fund Balance				17,069,115	
Budgeted Staffing				20.0	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual appropriation in this budget unit is less than modified budget. The amount not expended is carried over to the subsequent year's budget.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Systems Development

BUDGET UNIT: SDW REC  
FUNCTION: Public Protection  
ACTIVITY: Other Protection

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	386,030	469,985	740,314	1,013,129	1,753,565	2,217,314	463,749
Services and Supplies	2,655,464	1,490,319	2,094,754	1,698,954	6,141,490	4,033,040	(2,108,450)
Central Computer	-	-	-	-	7,169	-	(7,169)
Travel	-	-	-	-	-	14,419	14,419
Other Charges	-	-	-	1,500,000	2,000,000	-	(2,000,000)
Land and Improvements	-	-	530,000	-	399,000	940,000	541,000
Equipment	721,633	270,468	134,661	303,215	1,330,000	620,000	(710,000)
Vehicles	-	-	-	25,000	-	-	-
Transfers	949,564	1,130,674	1,039,613	1,346,176	1,723,106	1,495,601	(227,505)
Contingencies	-	-	-	-	7,314,785	6,060,130	(1,254,655)
Total Appropriation	4,712,691	3,361,446	4,539,342	5,886,474	20,669,115	15,380,504	(5,288,611)
Operating Transfers Out	145,300	48,254	20,033	695,927	-	1,000,000	1,000,000
Total Requirements	4,857,991	3,409,700	4,559,375	6,582,401	20,669,115	16,380,504	(4,288,611)
<b>Departmental Revenue</b>							
Current Services	6,295,959	6,240,088	5,144,339	3,332,286	3,600,000	2,504,529	(1,095,471)
Total Revenue	6,295,959	6,240,088	5,144,339	3,332,286	3,600,000	2,504,529	(1,095,471)
Operating Transfers In	-	289,060	-	-	-	-	-
Total Financing Sources	6,295,959	6,529,148	5,144,339	3,332,286	3,600,000	2,504,529	(1,095,471)
				Fund Balance	17,069,115	13,875,975	(3,193,140)
				Budgeted Staffing	20.0	26.0	6.0

Salaries and benefits of \$2,217,314 fund 26.0 budgeted positions and are increasing by \$463,749 and a net 6.0 budgeted positions. Changes to salaries and benefits include the transfer of 1.0 Department Information Systems Administrator/California e-Recording Transaction Network Authority Program Director from the Auditor/Controller-Recorder's general fund budget unit to this budget unit, 1.0 Business Systems Analyst III from the Electronic Recording budget unit and the addition of 1.6 Legal Document Classifier I positions, 2.4 Legal Document Classifier II positions, and 0.8 Legal Document Coordinator to expand Recorder services to more satellite locations. These increases are offset by a 0.8 reduction as a result of a distributed vacancy factor. These activities are in alignment with the department's business plan and customer service initiatives.

Services and supplies of \$4,033,040 have been reduced by \$2,108,450 reflecting a decrease in computer software expenses and professional services.

Travel is a new appropriation unit for 2008-09. The amount budgeted of \$14,419 reflects anticipated travel costs in the areas of private mileage, air travel, hotel, car rental and conference fees for this budget unit. These costs were based on departmental analysis of past travel related expenses previously budgeted in the services and supplies appropriation unit.





Other charges were decreased to eliminate the one-time loan in 2007-08, which was budgeted at \$2.0 million to the California e-Recording Transaction Network Authority Joint Powers Agreement.

Structural improvements of \$940,000 consist of funding for the proposed Capital Improvement Project for the Recorder's first and second floor improvements.

Equipment of \$620,000 represents the purchase of a planned lifecycle replacement and upgrades of copiers, servers, scanners and other various pieces of equipment, as well as some new equipment purchases for the additional satellite locations. Acquisition of staff and equipment for the satellite locations will happen shortly prior to the opening of the additional locations.

Transfers and operating transfers out totaling \$2,495,601 reflect a net increase of \$772,495. This increase is due to a reduction of \$227,505 for salaries and benefits and associated services and supplies reimbursed to the Auditor/Controller-Recorder's general fund budget unit for staff supporting the Systems Development function and an increase of \$1.0 million to reflect a contribution from this budget unit to pay the Recorder's proportionate share of the construction of the High Desert Government Center.

Contingencies of \$6,060,130 show a decrease of \$1,254,655 primarily due to reduced prior year revenue, reduced estimated 2008-09 revenue, and increased 2008-09 appropriation in operating transfers out.

Departmental revenue of \$2,504,529 is decreased from the prior year due to the continued downturn in the housing industry.

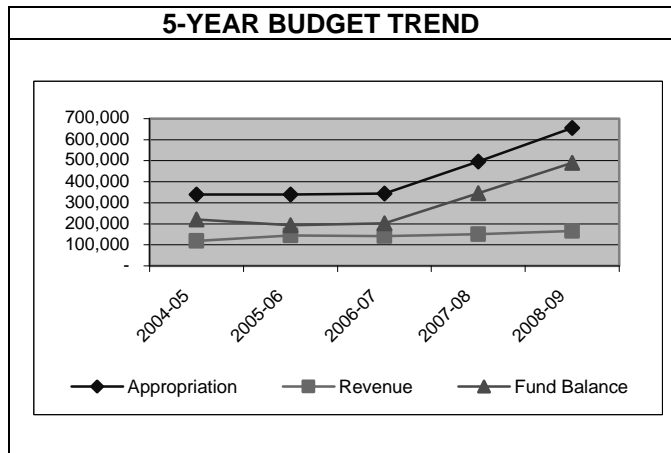
## Vital Records

### DESCRIPTION OF MAJOR SERVICES

The Vital Records budget unit was established to support vital records operation, including improvement and automation of vital record systems. Revenue includes fees collected for certified copies of vital statistics records, pursuant to Health and Safety Code Section 10605.3.

There is no staffing associated with this budget unit.

### BUDGET HISTORY



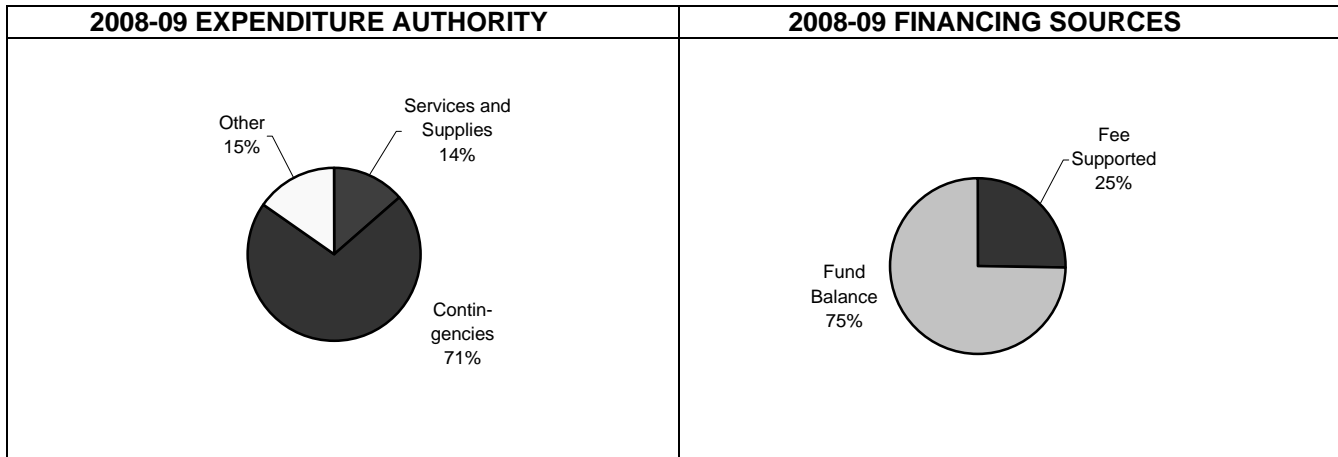
### PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	175,183	142,016	25,709	495,542	25,365
Departmental Revenue	147,732	150,576	169,038	150,000	169,227
Fund Balance				345,542	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual appropriation in this budget unit is less than modified budget. The amount not expended is carried over to the subsequent year's budget.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
 DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Vital Records

BUDGET UNIT: SDX REC  
 FUNCTION: Public Protection  
 ACTIVITY: Other Protection

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Services and Supplies	175,183	884	25,709	25,365	76,650	78,598	1,948
Travel	-	-	-	-	-	10,000	10,000
Land and Improvements	-	-	-	-	-	100,000	100,000
Transfers	-	141,132	-	-	-	-	-
Contingencies	-	-	-	-	418,892	466,646	47,754
Total Appropriation	175,183	142,016	25,709	25,365	495,542	655,244	159,702
<b>Departmental Revenue</b>							
Current Services	147,732	150,576	169,038	169,227	150,000	165,839	15,839
Total Revenue	147,732	150,576	169,038	169,227	150,000	165,839	15,839
				Fund Balance	345,542	489,405	143,863

Services and supplies of \$78,598 include courier and printing, other professional services, interpreter services, systems development, and general office expenses necessary for providing services to the general public. There is a minimal inflationary increase of \$1,948.

Travel is a new appropriation unit for 2008-09. The amount budgeted of \$10,000 reflects anticipated travel costs in the areas of private mileage, air travel, hotel, car rental and conference fees for this budget unit. These costs were based on departmental analysis of past travel related expenses previously budgeted in the services and supplies appropriation unit.

Land and improvements of \$100,000 includes the proposed capital improvement project to construct an outdoor marriage facility.

Contingencies of \$466,646 reflects an increase of \$47,754 due to a higher than anticipated fund balance.

Departmental revenue of \$165,839 is from fees collected for certified copies of vital statistics records.



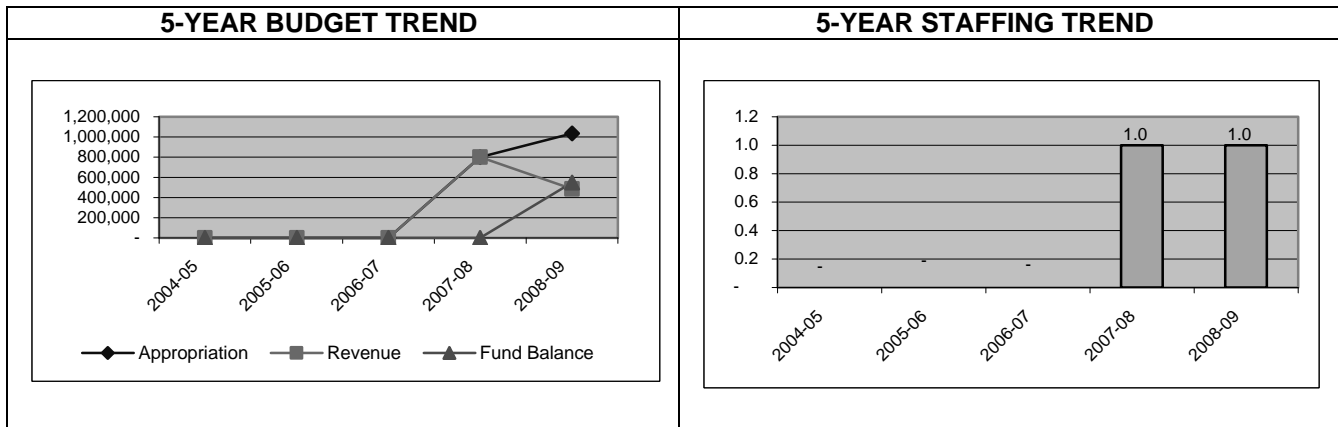
## Recorder Records

### DESCRIPTION OF MAJOR SERVICES

The Recorder Records fund was established to defray the cost of storing, restoring, and imaging the County Recorder's legal and historical documents. In August, 2001 the Board eliminated the fee that financed this effort. Since that time, the costs have been absorbed by the General Fund. The Board reinstated the fee beginning in fiscal year 2007-08.

The primary service provided by this fund is the maintenance, repair and imaging digitization of the County's legal and historical documents. Revenue includes fees collected pursuant to Government Code section 27361 on legal documents.

### BUDGET HISTORY



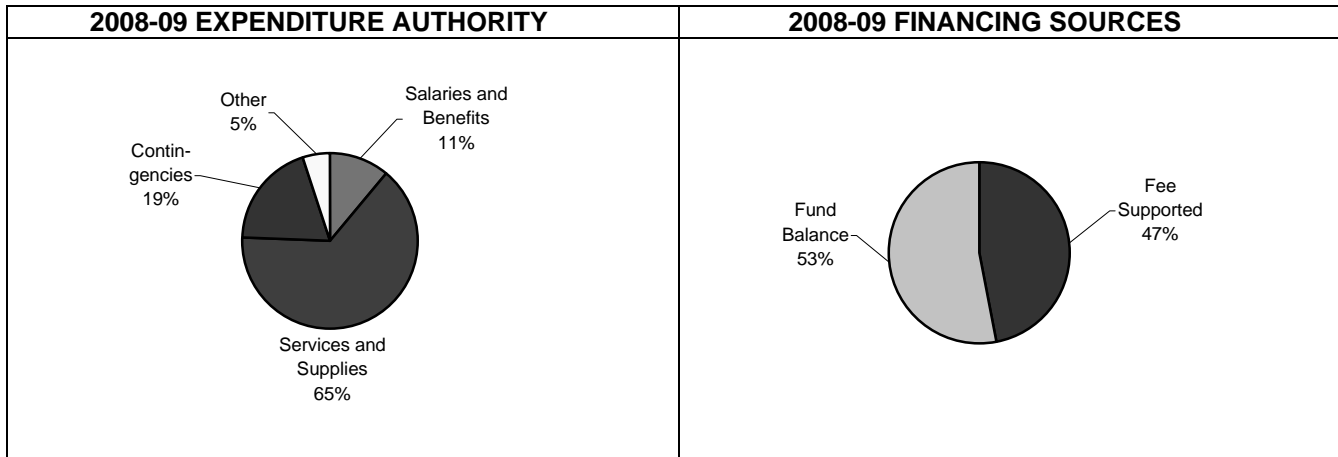
### PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	-	-	-	800,000	-
Departmental Revenue	-	-	-	800,000	549,032
Fund Balance				-	
Budgeted Staffing				1.0	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual appropriation in this budget unit is less than modified budget. The amount not expended is carried over to the subsequent year's budget.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Recorder Records

BUDGET UNIT: SIX REC  
FUNCTION: Public Protection  
ACTIVITY: Other Protection

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	-	-	-	-	98,182	115,531	17,349
Services and Supplies	-	-	-	-	658,818	663,487	4,669
Travel	-	-	-	-	-	2,679	2,679
Transfers	-	-	-	-	43,000	52,230	9,230
Contingencies	-	-	-	-	-	200,105	200,105
Total Appropriation	-	-	-	-	800,000	1,034,032	234,032
<b>Departmental Revenue</b>							
Use of Money and Prop	-	-	-	9,211	-	-	-
Current Services	-	-	-	539,821	800,000	485,000	(315,000)
Total Revenue	-	-	-	549,032	800,000	485,000	(315,000)
				Fund Balance	-	549,032	549,032
				Budgeted Staffing	1.0	1.0	-

Salaries and benefits of \$115,531 include an increase of \$17,349 due to the reclassification of the Archives/Records Manager range 67 to the new classification of Archives Program Administrator established mid-year, range 70.

Services and supplies of \$663,487 are primarily dedicated to professional services required to repair and digitize documents and secondarily to general office expenses, and shows a minimal increase over 2007-08.

Travel is a new appropriation unit for 2008-09. The amount budgeted of \$2,679 reflects anticipated travel costs in the areas of private mileage, air travel, hotel, car rental and conference fees for this budget unit. These costs were based on departmental analysis of past travel related expenses previously budgeted in the services and supplies appropriation unit.

Transfers of \$52,230 reflect an increase of \$9,230 for the leasing of some additional space for document restoration.

Contingencies of \$200,105 are due to a higher than anticipated fund balance.

Departmental revenue of \$485,000 includes a decrease of \$315,000 due to the continued downturn in the housing industry.



## Electronic Recording

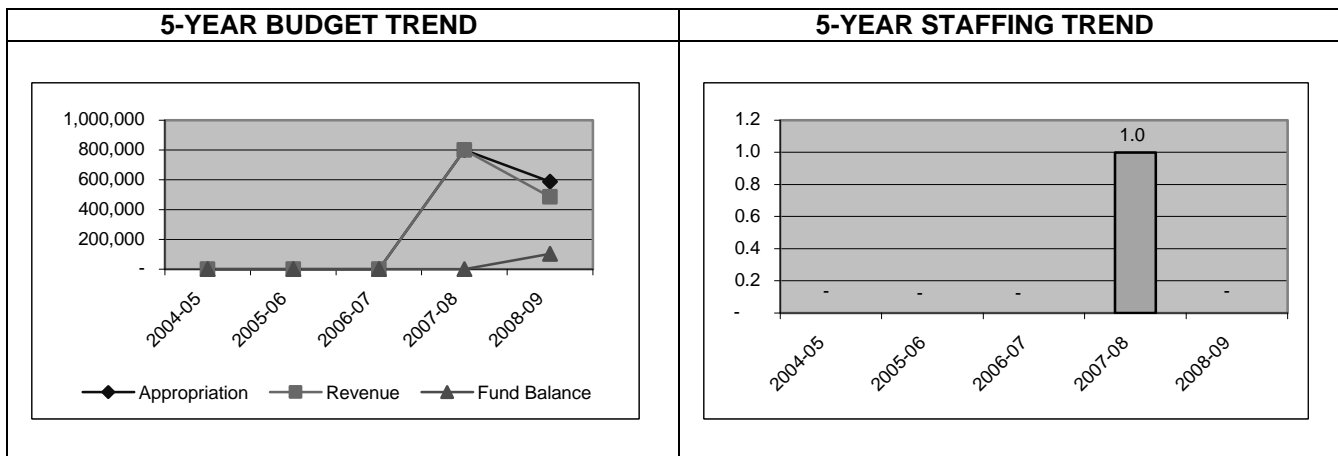
### DESCRIPTION OF MAJOR SERVICES

Government Code section 27279.1 authorized the County of San Bernardino to accept electronic transmission of recordable documents and the Recorder has been recording electronic documents since 2004. The passage of AB 578 (GC 27397) authorized all California counties to accept electronic transmission of recordable documents within regulations set forth by the Attorney General.

The title companies, and other submitters, that currently record documents electronically utilize vendor-specific non-interoperable systems. The Auditor/Controller-Recorder realizes the benefit of participating in the development and administration of an open standards portal that will accommodate documents from various, compliant electronic recording systems without the need for counties to develop unique interfaces.

On July 17, 2007, the Board approved a joint powers agreement for the California e-Recording Transaction Network Authority (CERTNA). This special revenue fund is intended to support participation in a joint powers agency with other counties that will develop and operate such a portal. Revenue includes fees collected pursuant to Government Code section 27397 regarding electronic recording delivery systems such as official records evidencing ownership and encumbrances of real and personal property and other miscellaneous records.

### BUDGET HISTORY



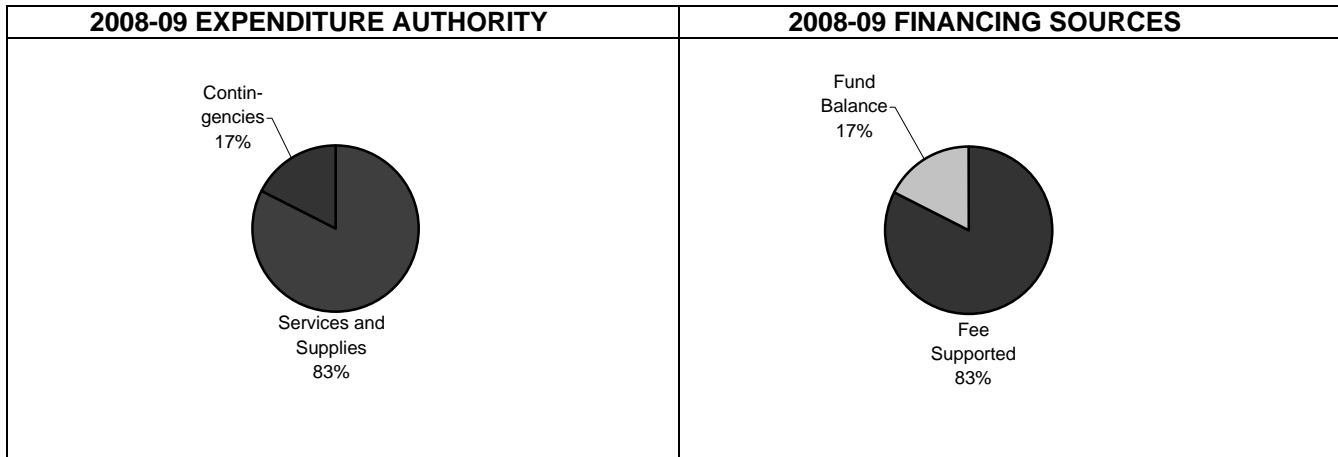
### PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	-	-	-	800,000	446,245
Departmental Revenue	-	-	-	800,000	548,865
Fund Balance				-	
Budgeted Staffing				1.0	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual appropriation in this budget unit is less than modified budget. The amount not expended is carried over to the subsequent year's budget.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Electronic Recording

BUDGET UNIT: SIW REC  
FUNCTION: Public Protection  
ACTIVITY: Other Protection

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	-	-	-	44,745	105,041	-	(105,041)
Services and Supplies	-	-	-	401,500	694,959	485,000	(209,959)
Contingencies	-	-	-	-	-	102,620	102,620
Total Appropriation	-	-	-	446,245	800,000	587,620	(212,380)
<b>Departmental Revenue</b>							
Use of Money and Prop	-	-	-	9,042	-	-	-
Current Services	-	-	-	539,823	800,000	485,000	(315,000)
Total Revenue	-	-	-	548,865	800,000	485,000	(315,000)
Fund Balance					-	102,620	102,620
Budgeted Staffing					1.0	-	(1.0)

There are no salaries and benefits in 2008-09 associated with this budget unit. The Business Systems Analyst III position funded last year has been transferred to the Recorder's Systems Development budget unit to reflect the structure of the Joint Powers Agreement (JPA) as it has developed.

Services and supplies of \$485,000 include a decrease of \$209,959 and represents membership payment to the California e-Recording Transaction Network Authority JPA.

Contingencies of \$102,620 are due to a higher than anticipated fund balance.

Departmental revenue of \$485,000 includes a decrease of \$315,000 due to the continued a downturn in the housing industry.



## Social Security Number Truncation

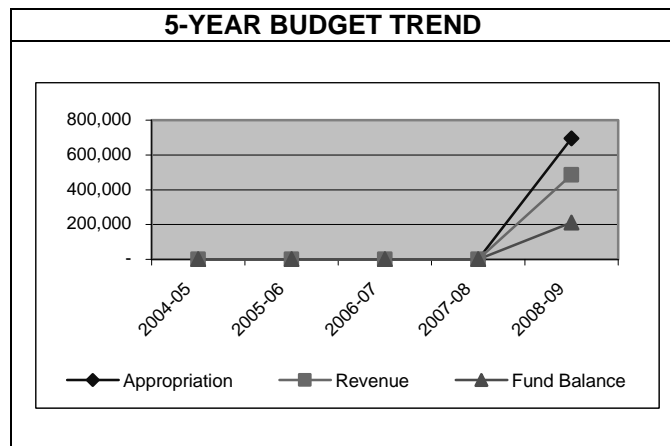
### DESCRIPTION OF MAJOR SERVICES

This special revenue fund was established in February, 2008 to defray the cost of implementing Government Code Section 27301 which requires local governments to truncate the first five digits of social security numbers (SSN) that appear in records that may be disclosed to the public. The law requires the Recorder to implement the SSN truncation program for all records back to 1980; however, the law recognizes that revenue from the fee may not fully cover the cost of its implementation. The Recorder may truncate records as the funding allows.

The primary service provided by this budget unit is the review of all recorded documents since 1980, flagging of high-value personal information, truncation of the first five digits of the SSN, and the creation of a separate index and images for public view. The index and images of the original recorded documents will be maintained in its entirety. Revenue includes fees collected pursuant to Government Code Section 27301 and implemented in the County Fee Ordinance as 16.023A(q)(3).

There is no staffing associated with this budget unit.

### BUDGET HISTORY



### PERFORMANCE HISTORY

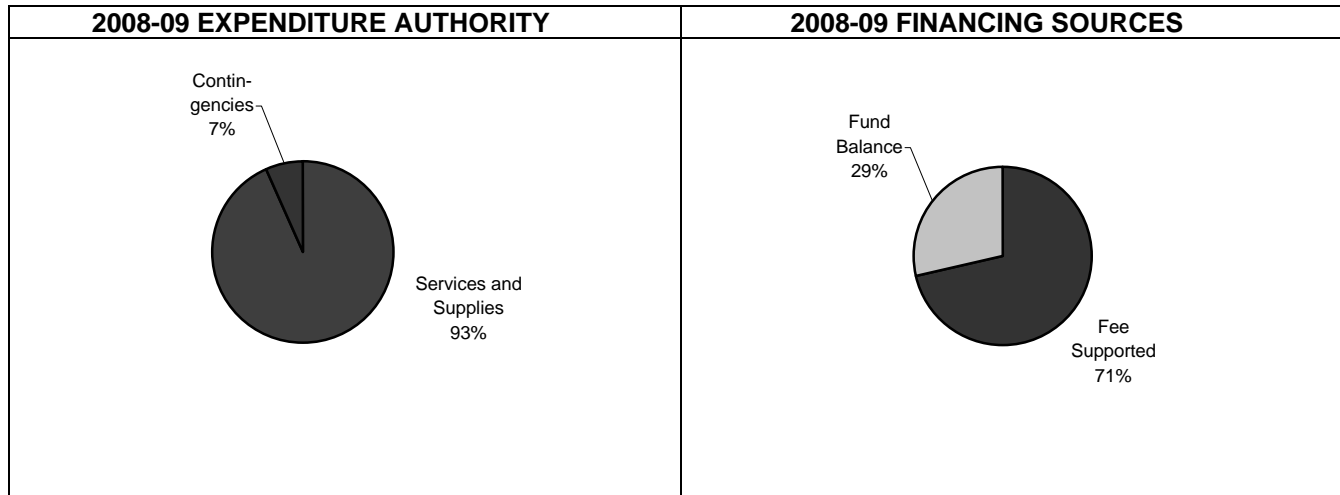
	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	-	-	-	211,433	-
Departmental Revenue	-	-	-	211,433	210,792
Fund Balance				-	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual appropriation in this budget unit is less than modified budget. The amount not expended is carried over to the subsequent year's budget.





## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Social Security Truncation

BUDGET UNIT: SST REC  
FUNCTION: Public Protection  
ACTIVITY: Other Protection

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Services and Supplies	-	-	-	-	-	650,000	650,000
Contingencies	-	-	-	-	-	45,792	45,792
Total Appropriation	-	-	-	-	-	695,792	695,792
<b>Departmental Revenue</b>							
Use of Money and Prop	-	-	-	738	-	-	-
Current Services	-	-	-	210,054	-	485,000	485,000
Total Revenue	-	-	-	210,792	-	485,000	485,000
				Fund Balance	-	210,792	210,792

Services and supplies of \$650,000 are dedicated to professional services required to truncate the records as required by law. The Recorder estimates that a contract to complete the truncation of the numbers and other services back through 1980 will exceed the budgeted amount and will require multi-year encumbrances.

Departmental revenue is anticipated at \$485,000 which is consistent with other fees of this type.



## TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

### Dick Larsen

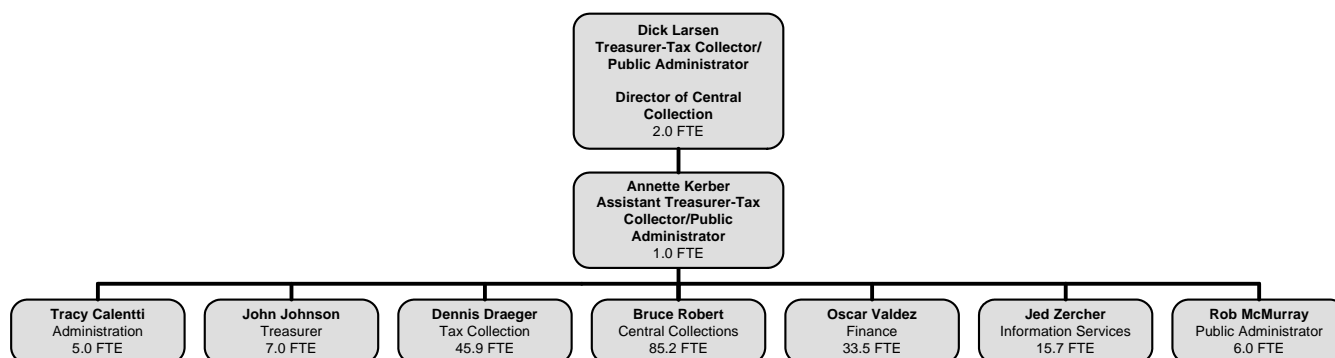
#### MISSION STATEMENT

The San Bernardino County Treasurer-Tax Collector/Public Administrator's office fulfills its statutory obligations in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

#### STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

#### ORGANIZATIONAL CHART



#### SUMMARY OF BUDGET UNITS

	2008-09				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<b>General Fund</b>					
Treasurer-Tax Collector/Public Administrator	20,890,456	13,706,190	7,184,266		201.3
Total General Fund	20,890,456	13,706,190	7,184,266		201.3
<b>Special Revenue Fund</b>					
Redemption Maintenance	179,486	6,704		172,782	-
Total Special Revenue Fund	179,486	6,704		172,782	-
<b>Total - All Funds</b>	21,069,942	13,712,894	7,184,266	172,782	201.3

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.



## DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

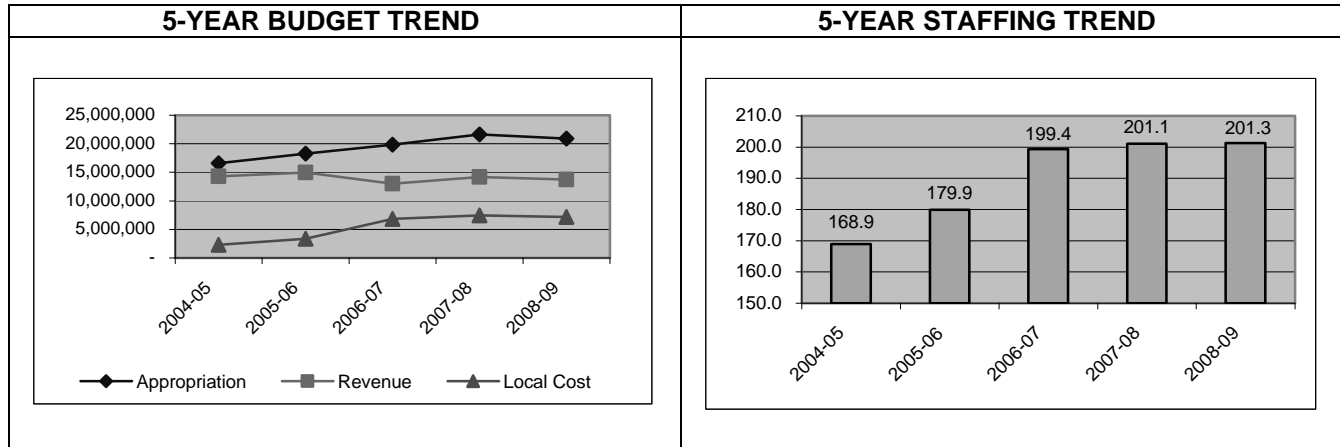
- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.3 billion in property taxes and other fees.

The Treasurer is responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$4.3 billion.

The Treasurer-Tax Collector's Central Collections Division collected more than \$51.0 million for the year ending June 30, 2008. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

## BUDGET HISTORY



## PERFORMANCE HISTORY

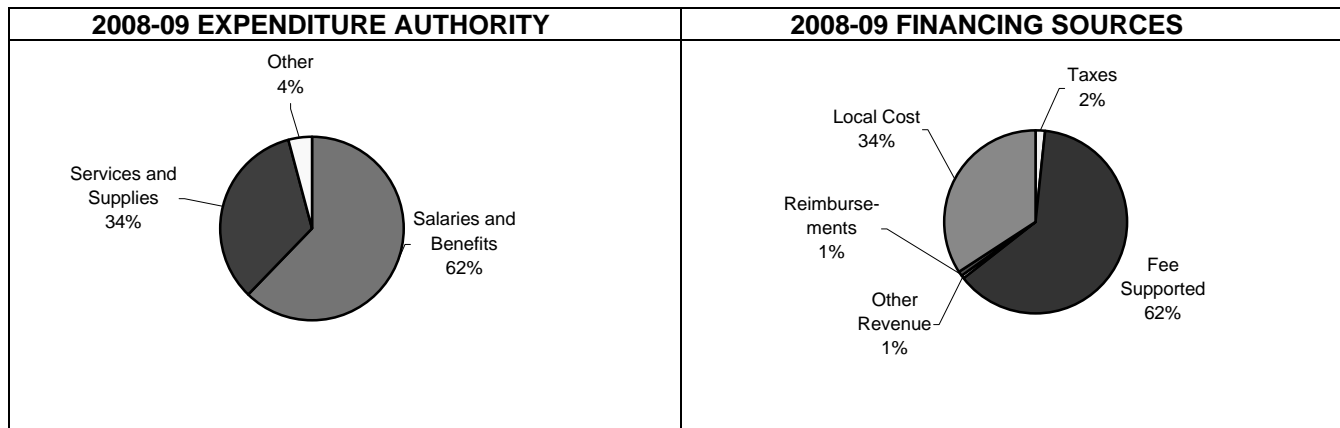
	2004-05	2005-06	2006-07	2007-08 Modified Budget	2007-08 Actual
Appropriation	15,314,987	16,063,350	17,128,240	21,653,245	19,070,688
Departmental Revenue	14,653,137	13,186,224	12,333,120	14,201,687	11,688,304
Local Cost	661,850	2,877,126	4,795,120	7,451,558	7,382,384
Budgeted Staffing				201.1	

Actual appropriation for 2007-08 reflects a savings of \$2,582,557 as compared to the modified budget. The savings are primarily the result of vacant positions due to the timing of the new misdemeanor collection service agreement between the County and the Superior Court of California. Additional savings are due to lower than expected services and supplies cost associated with other professional services.

Actual departmental revenue for 2007-08 of \$11,688,304 is \$2,513,383 lower than modified budget due to a decrease in collection and accounting fees resulting from a new misdemeanor collection service agreement between the County and the Superior Court of California, a decrease in collection and accounting fees paid by the Arrowhead Regional Medical Center and other agencies as a result of lower cost reimbursements, and a lower than expected number of properties being redeemed or sold at tax sale.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
 DEPARTMENT: Treasurer-Tax Collector/Public Administrator  
 FUND: General

BUDGET UNIT: AAA TTC  
 FUNCTION: General  
 ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	8,986,573	9,400,292	10,245,812	11,127,467	12,991,092	13,108,579	117,487
Services and Supplies	4,623,989	4,512,768	4,799,257	4,792,735	5,738,988	5,361,248	(377,740)
Central Computer	937,397	1,807,203	1,808,616	2,352,452	2,352,452	1,669,848	(682,604)
Travel	-	-	-	-	-	73,000	73,000
Equipment	596,882	123,250	39,301	103,671	174,000	94,000	(80,000)
Transfers	170,146	219,837	235,254	694,363	567,319	763,267	195,948
Total Exp Authority	15,314,987	16,063,350	17,128,240	19,070,688	21,823,851	21,069,942	(753,909)
Reimbursements	-	-	-	-	(170,606)	(179,486)	(8,880)
Total Appropriation	15,314,987	16,063,350	17,128,240	19,070,688	21,653,245	20,890,456	(762,789)
<b>Departmental Revenue</b>							
Taxes	394,470	392,200	375,650	363,490	369,000	365,000	(4,000)
Licenses & Permits	490	-	158	9,211	-	-	-
Fines and Forfeitures	48,512	32,300	5,676	2,576	7,000	5,000	(2,000)
Use of Money and Prop	16,985	10,814	2,313	744	3,000	700	(2,300)
State, Fed or Gov't Aid	106,486	142,203	62,622	20,209	63,190	-	(63,190)
Current Services	11,958,773	10,318,012	11,665,199	11,086,607	13,609,097	13,206,190	(402,907)
Other Revenue	2,127,421	2,242,441	201,096	205,467	150,400	129,300	(21,100)
Other Financing Sources	-	48,254	20,406	-	-	-	-
Total Revenue	14,653,137	13,186,224	12,333,120	11,688,304	14,201,687	13,706,190	(495,497)
Local Cost	661,850	2,877,126	4,795,120	7,382,384	7,451,558	7,184,266	(267,292)
Budgeted Staffing					201.1	201.3	0.2

Salaries and benefits of \$13,108,579 fund 201.3 budgeted positions and are increasing by \$117,487 primarily due to \$41,000 in expected termination benefits with the remaining staffing increase resulting from the department's distributed vacancy factor.

At the 2008-09 Budget Hearing, the Board of Supervisors directed the removal of new positions and reclassifications included in departmental budgets receiving general fund financing for 2008-09. The department originally requested the addition of 1.0 Accounting Technician. Based on this action, appropriation reflects a reduction of \$51,888, budgeted staffing reflects a reduction of 1.0 position, and associated reimbursements/revenues reflect a reduction of \$51,888.

Services and supplies of \$5,361,248 include professional services, postage, and other office supplies associated with the management of the county's investment pool, property tax collections, tax sale of defaulted properties, and central collections. The decrease of \$377,740 primarily reflects a decrease in expenditures associated with the maintenance repairs of the Central Collection office as well as a shift of \$83,500 in the reporting of expenditures related to certain office expenses. These office expenses are now being reflected as transfers to the Purchasing Department in accordance with the rules established by GASB34.



Travel is a new appropriation unit for 2008-09. The amount budgeted of \$73,000 reflects anticipated travel costs in the areas of private mileage, air travel, hotel, car rental and conference fees for this budget unit. These costs were based on departmental analysis of past travel related expenses previously budgeted in the services and supplies appropriation unit.

Transfers of \$763,267 represent payments to other departments for county counsel, facilities, employee relations, Employee Health and Productivity program, and employment services. The increase of \$195,948 is primarily due to the increase in County Counsel legal services and the shift of office expenses previously budgeted in the services and supplies appropriation unit.

Reimbursements of \$179,486 represent payments from the Treasurer's Redemption Maintenance special revenue fund for the costs associated with maintaining the redemption and tax-defaulted files, and the costs of administering and processing the claims for excess tax sale proceeds.

Departmental revenue of \$13,706,190 primarily includes revenue from current services of \$13,206,190 that represents revenues from accounting, collection, tax sale, and unsecured delinquency processing fees. The \$495,497 decrease is primarily related to collection and accounting fees paid by entities such as the Arrowhead Regional Medical Center, Courts, and other agencies as a result of lower cost reimbursements.

The Treasurer-Tax Collector/Public Administrator continues to receive general fund financing for the administration of the county's Treasury Investment Pool.

PERFORMANCE MEASURES				
Description of Performance Measure	2006-07 Actual	2007-08 Projected	2007-08 Actual	2008-09 Projected
County investment pool rating.	Moody's - Aaa, S&P - AAAs, and Fitch - AAA	Moody's - Aaa, S&P - AAAs, and Fitch - AAA	Moody's - Aaa, S&P - AAAs, and Fitch - AAA	Moody's - Aaa, S&P - AAAs, and Fitch - AAA
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	97%	>=95%	97%	>=95%
Percentage increase of electronic property tax payments through E-check and credit card.	32%	10%	15%	10%
Annual percentage decrease in the average amount of time necessary to close the investigation of decedents.	27%	3%	19%	3%
Annual percentage decrease in the average amount of time necessary to close the administration of estates.	15%	3%	24%	3%
Increase in-person accessibility to Tax Collector Services by opening a year-round Tax Collector satellite office.	N/A	15	0	15
Attain an average wait time of less than 5 minutes by implementing an off-site phone support service.	≤2 minutes	≤3 minutes	≤1 minute	≤5 minutes



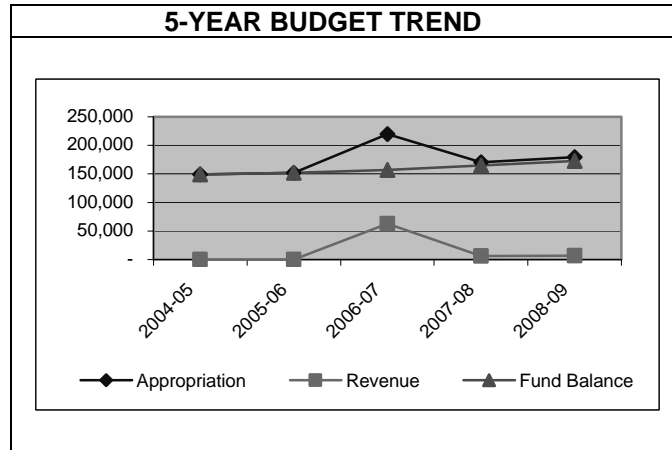
## Redemption Maintenance

### DESCRIPTION OF MAJOR SERVICES

The Redemption Maintenance special revenue fund was established to defray the costs of maintaining the redemption and tax-defaulted files, and the costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax sale proceeds pursuant to Revenue and Taxation Code 4674.

There is no staffing associated with this budget unit.

### BUDGET HISTORY



### PERFORMANCE HISTORY

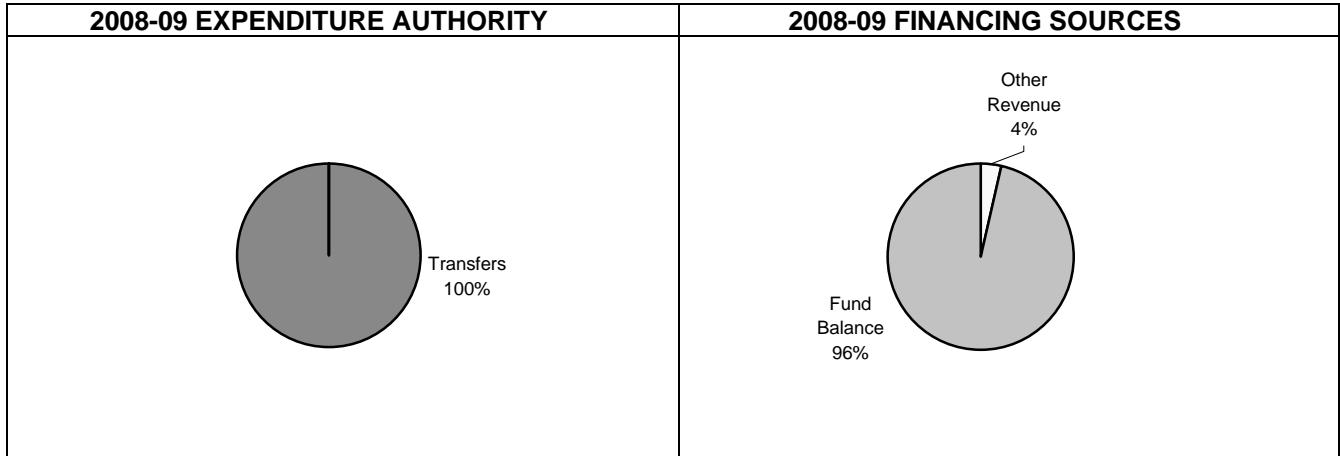
	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	-	-	-	170,606	-
Departmental Revenue	3,090	5,246	7,332	6,068	8,244
Fund Balance				164,538	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual appropriation in this budget unit is less than modified budget. The amount not expended is carried over to the subsequent year's budget.

Actual departmental revenue for 2007-08 is \$2,176 greater than the modified budget due to more interest revenue earned than anticipated.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Treasurer-Tax Collector/Public Administrator  
FUND: Redemption Maintenance

BUDGET UNIT: SDQ TTX  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Transfers	-	-	-	-	170,606	179,486	8,880
Total Appropriation	-	-	-	-	170,606	179,486	8,880
<b>Departmental Revenue</b>							
Use of Money and Prop	3,090	5,246	7,332	8,244	6,068	6,704	636
Total Revenue	3,090	5,246	7,332	8,244	6,068	6,704	636
				Fund Balance	164,538	172,782	8,244

Transfers of \$179,486 represent payments to the Treasurer-Tax Collector/Public Administrator's general fund budget unit for salaries and benefits totaling \$68,452 and for services and supplies totaling \$111,034 for work related to the processing of excess tax sale proceeds.





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